



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

11 Dawson 0373 Glendive Public Schools

0206 Glendive Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,697,607.35	4,691,242.35	0.00	6,365.00	0.00	0.00
21XX Support Services - Students	429,046.53	429,046.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	78,459.83	78,459.83	0.00	0.00	0.00	0.00
222X Educational Media Services	361,872.77	361,872.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	232,650.07	232,650.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	444,292.48	444,292.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,600.31	0.00	54,600.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,027,766.36	910,565.86	0.00	117,200.50	0.00	0.00
27XX Student Transportation Services	586,084.75	422,684.75	0.00	163,400.00	0.00	0.00
31XX Food Services	611,540.82	558,302.50	0.00	53,238.32	0.00	0.00
34XX Extracurricular - Activities	2,134.71	2,134.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,996.11	94,996.11	0.00	0.00	0.00	0.00
Totals	8,621,052.09	8,226,247.96	54,600.31	340,203.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,621,052.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

11 Dawson 0373 Glendive Public Schools

0207 Dawson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,776,902.91	1,776,902.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	160,724.26	160,724.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	808.72	808.72	0.00	0.00	0.00	0.00
222X Educational Media Services	208,738.43	208,738.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,616.33	88,616.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	333,623.36	333,623.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,836.00	0.00	30,836.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,220,027.82	552,280.32	0.00	667,747.50	0.00	0.00
27XX Student Transportation Services	163,364.04	163,364.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	63,528.43	63,528.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	182,015.44	182,015.44	0.00	0.00	0.00	0.00
Totals	4,229,185.74	3,530,602.24	30,836.00	667,747.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,229,185.74					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0206 Glendive Elem	Indirect/Direct	54,600.31 / 8,226,247.96	0.66%		
	LE 0207 Dawson H S	Indirect/Direct	30,836.00 / 3,530,602.24	0.87%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0206 Glendive Elem	0.0049	0.0100	0.0100	0.0093	0.66%
	0207 Dawson H S	0.0091	0.0100	0.0100	0.0093	0.87%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0206 Glendive Elem	0.0000	0.0000	0.0000	0.0000	
	0207 Dawson H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0206 Glendive Elem	0.0049	0.0100	0.0100	0.0093	
	0207 Dawson H S	0.0091	0.0100	0.0100	0.0093	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0206 Glendive Elem	0.78%	
	0207 Dawson H S	0.89%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0373 Glendive Public Schools	0.84%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

11 Dawson 0381 Bloomfield Elementary

0215 Bloomfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	66,013.14	62,741.16	0.00	3,271.98	0.00	0.00
221X Improvement of Instruction Services	2,599.00	2,599.00	0.00	0.00	0.00	0.00
222X Educational Media Services	91.96	91.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	36,187.36	36,187.36	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	34,343.08	10,719.08	0.00	23,624.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,082.94	0.00	0.00	1,082.94	0.00	0.00
Totals	140,317.48	112,338.56	0.00	27,978.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	140,317.48					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0215 Bloomfield Elem	Indirect/Direct	0.00 / 112,338.56	0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	0215 Bloomfield Elem			0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0381 Bloomfield Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

11 Dawson 0382 Lindsay Elementary

0216 Lindsay Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	135,271.09	135,271.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,660.00	5,660.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,432.10	1,432.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,299.28	11,299.28	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,171.18	18,171.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,542.16	4,542.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,898.59	0.00	0.00	3,898.59	0.00	0.00
Totals	180,274.40	176,375.81	0.00	3,898.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	180,274.40					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0216 Lindsay Elem	Indirect/Direct	0.00 / 176,375.81	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0216 Lindsay Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0216 Lindsay Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0216 Lindsay Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0216 Lindsay Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0382 Lindsay Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

11 Dawson 0393 Richey Public Schools

0227 Richey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	533,576.00	512,323.00	0.00	21,253.00	0.00	0.00
222X Educational Media Services	8,349.00	8,349.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,019.00	68,019.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,748.00	1,748.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,737.00	3,749.00	16,988.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,483.00	87,483.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	73,351.00	49,601.00	0.00	23,750.00	0.00	0.00
31XX Food Services	26,667.00	26,667.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,368.00	1,368.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,542.20	29,542.20	0.00	8,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	138,740.00	0.00	0.00	138,740.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	82,420.00	0.00	0.00	82,420.00	0.00	0.00
9999 Undistributed	474.00	474.00	0.00	0.00	0.00	0.00
Totals	1,080,474.20	789,323.20	16,988.00	274,163.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,080,474.20					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

11 Dawson 0393 Richey Public Schools

0228 Richey H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	295,145.69	287,094.69	0.00	8,051.00	0.00	0.00
222X Educational Media Services	8,603.00	8,603.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,538.75	90,538.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,222.00	3,749.00	38,473.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	134,301.00	134,301.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	66,106.00	42,356.00	0.00	23,750.00	0.00	0.00
31XX Food Services	57,128.00	57,128.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,006.00	8,006.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	87,541.34	79,541.34	0.00	8,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	262,708.00	0.00	0.00	262,708.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	81,982.00	0.00	0.00	81,982.00	0.00	0.00
9999 Undistributed	241.00	241.00	0.00	0.00	0.00	0.00
Totals	1,134,522.78	711,558.78	38,473.00	384,491.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,134,522.78					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0227 Richey Elem				Indirect/Direct 16,988.00 / 789,323.20	2.15%	
LE 0228 Richey H S				Indirect/Direct 38,473.00 / 711,558.78	5.41%	

Line B Preliminary Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0227 Richey Elem	0.0230	0.0374	0.0385	0.0390	2.15%
		0228 Richey H S	0.0435	0.0374	0.0385	0.0390	5.41%

Line C Approved Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0227 Richey Elem	0.0000	0.0000	0.0000	0.0000	
		0228 Richey H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0227 Richey Elem	0.0230	0.0374	0.0385	0.0390	
		0228 Richey H S	0.0435	0.0374	0.0385	0.0390	

Line E Five Year Average with 5% Discount		LE	2016	LE Reclaasified Rate
		0227 Richey Elem	3.03%	
		0228 Richey H S	4.04%	

Line F Average of LE's contained under one School System Code (SS)			2016	SS Reclaasified Rate
0393 Richey Public Schools			3.54%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

11 Dawson 1029 Deer Creek Elementary

1193 Deer Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	219,243.56	219,243.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,041.34	12,041.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	344.07	344.07	0.00	0.00	0.00	0.00
222X Educational Media Services	2,167.25	2,167.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	25,365.00	25,365.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,915.34	20,915.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,794.18	1,794.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,098.82	0.00	0.00	9,098.82	0.00	0.00
Totals	290,969.56	281,870.74	0.00	9,098.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	290,969.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1193 Deer Creek Elem	Indirect/Direct	0.00 / 281,870.74	0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	1193 Deer Creek Elem			0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
1029 Deer Creek Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.